

CITY OF PLEASANT HILL
BUSINESS LICENSE DEPARTMENT, 100 GREGORY LANE, PLEASANT HILL, CA 94523
(925) 671-5234

2006 BUSINESS LICENSE TAX SCHEDULE FOR CATEGORIES 02, 04, 06, 07, 08, 11, AND 41

INSTRUCTIONS: Select the proper category below and calculate your tax from the schedule printed for that category. See reverse side for categories 04, 06, 07, and 41. The 2006 annual tax may be prorated on a monthly basis for businesses beginning on or after February 1, 2006. Minimum tax is \$21.

CATEGORIES:	02 - Vending / Amusement	08 - Miscellaneous
	04 - Residential Rental	11 - Manufacturing
	06 - Administrative Office	41 - Apartments
	07 - Non-Residential Rental Property	

CATEGORY 02 - VENDING/AMUSEMENT

Bowling Alleys	\$ 102	per lane
Dance Halls, Public Dances	48	per day
	504	per year
Night Clubs	1248	per year
Pool Tables	152	per year, first table
	74	each additional table
Vending Machines & Mechanical Amusement Machines	29	for first \$1,000 of gross receipts, plus 1% of balance over \$1,000

AVOID PENALTIES OF UP TO 100%
FILE AND PAY ON TIME
20% for each 30 days, maximum 100%

**CATEGORY 04 - RESIDENTIAL RENTAL
PROPERTY / CATEGORY 41 - APARTMENTS**

- The tax is prorated and based on the *prior* year's actual rentals. Enclose your calculation with your application and tax payment. New owners contact office for payment instructions.
- **TAX RATE: \$69 PER UNIT PER YEAR**
- The tax may be prorated for any unit(s) rented less than a full year. **Any portion of a month that a unit is rented is considered a whole month for the following calculation.** To prorate, multiply the number of months you rented each unit by \$5.75 (\$69 divided by 12 months). Pay this amount or the minimum tax rate of \$21, whichever is LARGER.
- Rental of secondary dwelling units (i.e., "mother-in-law" units) having a land use permit are exempt from this business license tax. Proof of the land use permit must be provided. Questions about the land use permit call the Community Development Dept. at (925) 671-5209.

CATEGORY 08 - MISCELLANEOUS

Description	_____
Tax \$	_____

CATEGORY 11 - MANUFACTURING

Every person who conducts the business of manufacturing shall pay a license tax computed as follows:

\$297 plus \$15 for each employee

ALL BUSINESSES
ARE SUBJECT TO AUDIT

CATEGORY 06 - ADMINISTRATIVE OFFICE

- **Flat Rate per Staff Member** (including owners) **IMPORTANT:** See definitions enclosed or attached.
\$297 each professional
123 each associate
33 each employee (30 hours or more per week)

**CATEGORY 07 - NON-RESIDENTIAL
RENTAL PROPERTY**

- The tax is prorated and based on the *prior* year's actual square footage rented, using the "Rentable Area" method. This method includes the tenants' prorata share of the building's common area as well as the actual space rented by the tenant.
- Add the number of square feet rented during each month of the prior calendar year (use 0 for each month which no space was rented all month); divide the sum by 12. Round to the nearest whole square foot. Multiply that number by the rate below to calculate your tax.

RATE: 4.2 cents (\$0.042) per square foot.